

## Employee Benefits and Services

### DESCRIPTION OF MAJOR SERVICES

Employee Benefits and Services, under the direction of the Human Resources Department, administers the county's health, dental, vision, and life insurance plans as well as its integrated leave programs.

### BUDGET AND WORKLOAD HISTORY

	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Requirements	2,419,579	3,335,953	2,097,531	4,402,162
Departmental Revenue	2,084,771	2,072,000	3,039,740	2,196,000
Fund Balance		1,263,953		2,206,162
Budgeted Staffing		-		33.0

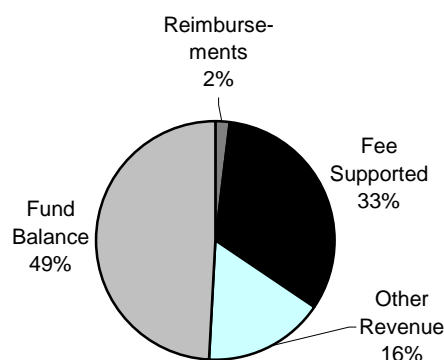
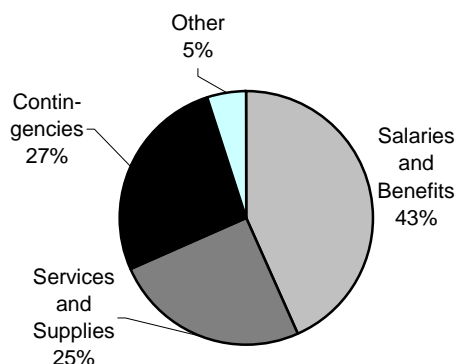
#### Workload Indicators

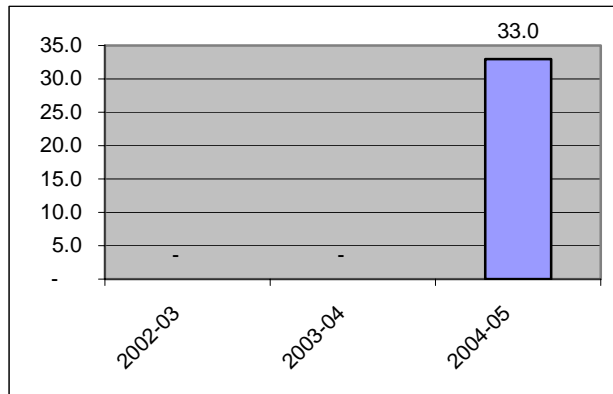
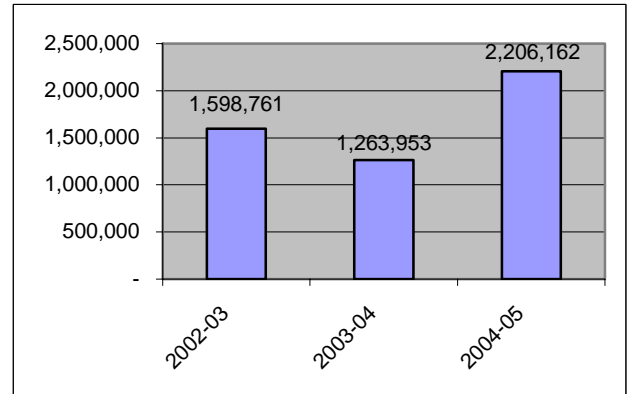
Salary Savings Plan Participants	-	-	18,044	20,000
Health Plan Participants	-	-	28,309	24,000
Dental Plan Participants	-	-	34,452	27,000
Vision Plan Participants	-	-	17,963	17,500
Retiree Health Plan Participants	-	-	1,644	2,200
Retiree Dental Plan Participants	-	-	804	1,100
Flexible Spending Account (FSA) Claims	-	-	5,547	7,000
Short Term Disability Cases	-	-	1,190	1,600

Pursuant to Section 29009 of the California Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

Beginning in 2002-03, administrative fees and other revenues used to finance the administration of employee benefits were consolidated into this fund. In 2004-05, expenditures related to the administration of employee benefit programs will be included as part of this fund as well. Prior to 2004-05, expenditures were included as part of the Human Resources Department budget (AAA HRD) and revenues received in this fund were subsequently transferred to AAA HRD to reimburse actual costs.

### 2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY      2004-05 BREAKDOWN BY FINANCING SOURCE



**2004-05 STAFFING TREND CHART****2004-05 FUND BALANCE TREND CHART**

**GROUP: Administrative/Executive**  
**DEPARTMENT: Human Resources**  
**FUND: Employee Benefits and Services**

**BUDGET UNIT: SDG HRD**  
**FUNCTION: General**  
**ACTIVITY: Personnel**

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
<b><u>Appropriation</u></b>					
Salaries and Benefits	-	-	1,948,586	-	1,948,586
Services and Supplies	-	-	1,112,890	-	1,112,890
Transfers	-	-	129,126	96,200	225,326
Contingencies	-	706,887	706,887	493,473	1,200,360
Total Exp Authority	-	706,887	3,897,489	589,673	4,487,162
Reimbursements	-	-	(85,000)	-	(85,000)
Total Appropriation	-	706,887	3,812,489	589,673	4,402,162
Operating Transfers Out	2,097,531	2,629,066	-	-	-
Total Requirements	2,097,531	3,335,953	3,812,489	589,673	4,402,162
<b><u>Departmental Revenue</u></b>					
Use of Money and Prop	95,549	150,000	150,000	-	150,000
Current Services	1,744,099	1,337,000	1,337,000	124,000	1,461,000
Other Revenue	1,200,092	585,000	585,000	-	585,000
Total Revenue	3,039,740	2,072,000	2,072,000	124,000	2,196,000
Fund Balance		1,263,953	1,740,489	465,673	2,206,162
Budgeted Staffing		-	33.0	-	33.0



DEPARTMENT: Human Resources  
 FUND: Employee Benefits and Services  
 BUDGET UNIT: SDG HRD

## SCHEDULE A

## MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
<b>2003-04 FINAL BUDGET</b>	-	3,335,953	2,072,000	1,263,953
<b>Cost to Maintain Current Program Services</b>				
Salaries and Benefits Adjustments	-	-	-	-
Internal Service Fund Adjustments	-	-	-	-
Prop 172	-	-	-	-
Other Required Adjustments	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Board Approved Adjustments During 2003-04</b>				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	33.0	476,536	-	476,536
<b>Subtotal</b>	33.0	476,536	-	476,536
<b>Impacts Due to State Budget Cuts</b>	-	-	-	-
<b>TOTAL BOARD APPROVED BASE BUDGET</b>	33.0	3,812,489	2,072,000	1,740,489
<b>Board Approved Changes to Base Budget</b>	-	589,673	124,000	465,673
<b>TOTAL 2004-05 FINAL BUDGET</b>	33.0	4,402,162	2,196,000	2,206,162

DEPARTMENT: Human Resources  
 FUND: Employee Benefits and Services  
 BUDGET UNIT: SDG HRD

## SCHEDULE B

## BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Fund Balance
1. Transfers Administrative support paid to AAA HRD.		96,200	-	96,200
2. Other revenue MOU with Courts for services provided.	-	-	124,000	(124,000)
3. Fund balance Contingencies adjustment for estimated fund balance.	-	1,062,848	-	1,062,848
<b>** Final Budget Adjustment - Fund Balance</b> Contingencies decreased due to lower than anticipated fund balance.	-	(569,375)	-	(569,375)
<b>Total</b>	-	589,673	124,000	465,673

\*\* Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

